the sub-contractor's employees (*Johnson* v. *Ott Brothers,* 155 Pa. 17). And in an analogous case the owner of a ship was held liable for the unsafe condition of the ship, *Perkins* v. *Furness, Withy & Co.,* 167 Mass. 403. A reasonable and logical method of determining upon whom the duty rests would be to place the duty upon the person in control of the place where the work was being carried on. Applying this test all of the above cases can be reconciled, the duty of providing the safe place to work in each case being upon the person in charge and control of the place where the work is being done. Under this test the conclusion of the court in the principal case is correct, but the language used in the decision is probably too broad.

MASTER AND SERVANT—SAFE PLACE TO WORK—QUARRIES.—Plaintiffs intestate was employed as a driller in the defendant's quarry, and was fatally injured by a loosened rock falling upon him from a bank or cliff above the place where he was working. *Held,* the general rule which obliges the master to furnish his servant a reasonably safe place to work does not apply to a quarry. *Miller* v. *Berkeley Limestone Co.* (W. Va. 1912) 75 S. E. 70.

The decision in the principal case is based upon the exception that the master is not under duty to keep the working place safe, when the very work which the servant is employed to perform changes the condition of the place and makes it more or less dangerous as the work advances. The cases to which this exception is most usually applied are those involving the various kinds of construction work. 2 LABATT, MASTER AND SERVANT 588 and cases cited. The great majority of the recent cases on the point do not place quarry work within this exception. Some of the cases hold that where a servant is employed in a mine, quarry, tunnel, etc., the master must use reasonable care to make his place of work as reasonably safe as the nature of the work permits. *Millen* v. *Pacific Bridge Co.,* 51 Ore. 538, 95 Pac. 196; *Brown* v. *Sharp-Hauser Contracting Co.,* 159 Cal. 89, 112 Pac. 874; *Schoenherr-Walton Mining Co.,* 136 Mo. App. 376, 117 S. W. 695. Other cases hold that it is the duty of the master conducting a quarry to provide his employees a reasonably safe place to work, and to this end it is his duty to inspect the wall as often as it is necessary to prevent injuries from falling rock or other substances. *Alabama Consolidated Coal & Iron Company* v. *Hammond,* 156 Ala. 253, 47 South. 248; *Roberts* v. *Jones,* 156 Mo. App. 552, 137 S. W. 639; *Maloney* v. *Winston Bros. Co.,* 18 Idaho 740, 111 Pac. 1080. The danger from loosened rocks being one which is not caused by the negligence or lack of skill of the workman, and one which the master can avoid by the use of reasonable care, there seems to be no reason why it should be the basis for an exception to the general rule.

MUNICIPAL CORPORATIONS—EXEMPTION OF SCHOOL PROPERTY FROM SPECIAL ASSESSMENT UNDER STATUTORY EXEMPTION FROM TAXATION DENIED.—An ordinance of plaintiff city created special improvement districts for constructing sewers, etc., which districts included property belonging to defendant school district. Defendant resisted the efforts of the city to collect any portion of the cost of these improvements assessed against it, relying on Mont. Const. Art. 12 § 2 and Rev. Codes, § 2499, which in terms exempt from taxa-

tion the property of school districts, *Held,* such exemption from taxation does not imply exemption from assessment for special improvements, *City of Kalispell* v. *School Dist. No. 5 of Flathead Co.* (Mont. 1912) 122 Pac. 742.

It is held in many States that local assessments are not within the meaning of the term of taxation as usually employed in our constitutions and statutes. 4 DILLON MUN. CORP. Ed. 5 § 1445; COOLEY, TAXATION, p. 446. *Sterling* v. *Galt,* 117 Ill. 11, 7 N. E. 471. *Taylor* v. *Boyd,* 63 Tex. 533. *Yates* v. *Milwaukee,* 92 Wis. 352, 66 N. W. 248. And so it has generally been held that statutory exemption from taxation of churches, public and charitable institutions does not carry with it the exemption from special assessment for improvements. *Northern Liberties* v. *St. John's Church,* 13 Pa. 104. *Boston etc. Society* v. *Boston,* 116 Mass. 81, 17 Am. Rep. 153; *St. Louis Public Schools* v. *St. Louis,* 26 Mo. 468. However in the case of public property, property devoted to the use of the public, the principle that makes them non-taxable under statutory provisions also by the great weight of authority exempts them from assessment for local improvements. The state cannot be charged without its express consent. Public school property is generally considered as coming within the above rule. *Board of Improvements* v. *School District,* 56 Ark. 354, 19 S. W. 969, 16 L. R. A. 418, 35 Am. St. Rep. 108; *Pittsburgh* v. *Sherrett Subdistrict School,* 204 Pa. 635, 54 Atl. 463, 61 L. R. A. 183. *City of Toledo* v. *Board of Education,* 48 Ohio St. 83, 26 N. E. 403. *Witter* v. *Mission School District,* 121 Cal. 350, 53 Pac 905, 66 Am. St. Rep. 33. 4 DILLON, MUN. CORP. Ed. § 1446. CONTRA: *St. Louis Public Schools* v. *St. Louis, supra.* But if such property is not actually held for and engaged in a public use, there is no such implied exemption. *Ft. Smith School District* v. *Board of Improvements,* 65 Ark. 343, 46 S. W. 418; *City Street Improvement Co.* v. *University of California,* 153 Cal. 776, 96 Pac. 801, 18 L. R. A. (N. S.) 451. *Witter* v. *Mission School District, supra.* In some States, no implied exemption of any kind is recognized. Taxation is the rule, and exemption is an exception which must be clearly indicated by express legislative enactment. *Sioux City* v. *Sioux City Independent School District,* 55 Iowa, 150, 7 N. W. 488; *Whitaker* v. *Deadwood,* 23 S. Dak. 538, 122 N. W. 590; *In re Howard Ave. North,* 44 Wash. 62, 86 Pac. 1117, 120 Am. St. Rep. 973; *West Chicago Park Commissioners* v. *Chicago,* 152 Ill. 392, 38 N. E. 697. "Even public property is often subject to these special assessments; there being no more reason to excuse the public from payment for such benefits that there would be to excuse it from paying when property is taken under eminent domain." COOLEY, TAXATION, Ed. 2, p. 635. It is with this minority view that the Montana Court has seen fit to take its stand on this disputed question.

MUNICIPAL CORPORATIONS—LIABILITY TO CONTRACTOR FOR DELAY IN LEVYING LOCAL IMPROVEMENT ASSESSMENTS.—Plaintiff constructed a sewer for defendant city, taking assessment certificates as sole payment, the contract stating that no other liability was incurred by the city. The defendant city negligently delayed in levying the assessments. *Held,* the defendant is liable for loss of interest on the assessments. *J. W. Turner Imp. Co.* v. *City of Des Moines* (Iowa 1912) 136 N. W. 656.